
By: **Delegates McIntosh and Malone**
Introduced and read first time: January 20, 2006
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Exemption - Firefighters, Law Enforcement Officers, and**
3 **Public School Teachers**

4 FOR the purpose of exempting from the State property tax certain dwellings owned
5 by certain firefighters, law enforcement officers, and public school classroom
6 teachers under certain circumstances; authorizing the Mayor and City Council
7 of Baltimore City and the governing body of a county to grant, by law, a property
8 tax credit against the county property tax imposed on certain dwellings owned
9 by certain firefighters, law enforcement officers, and public school classroom
10 teachers under certain circumstances; providing for the application of this Act;
11 defining certain terms; and generally relating to a property tax exemption and
12 authorization for a county property tax credit for certain dwellings owned by
13 certain firefighters, law enforcement officers, and public school classroom
14 teachers.

15 BY adding to
16 Article - Tax - Property
17 Section 7-308 and 9-243
18 Annotated Code of Maryland
19 (2001 Replacement Volume and 2005 Supplement)

20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
21 MARYLAND, That the Laws of Maryland read as follows:

22 **Article - Tax - Property**

23 7-308.

24 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
25 INDICATED.

26 (2) (I) "DWELLING" MEANS REAL PROPERTY THAT:

1 1. IS THE LEGAL RESIDENCE OF A RESIDENT FIREFIGHTER,
2 LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER WHO
3 OWNS A LEGAL INTEREST IN THE REAL PROPERTY; AND

4 2. IS OCCUPIED BY NOT MORE THAN TWO FAMILIES.

5 (II) "DWELLING" INCLUDES THE LOT OR CURTILAGE AND
6 STRUCTURES NECESSARY TO USE THE REAL PROPERTY AS A RESIDENCE.

7 (3) "FIRST-TIME MARYLAND HOME BUYER" MEANS AN INDIVIDUAL WHO
8 PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT RESIDENCE HAS NEVER
9 OWNED RESIDENTIAL REAL PROPERTY IN THE STATE THAT HAS BEEN THE
10 INDIVIDUAL'S PRINCIPAL RESIDENCE.

11 (4) "PUBLIC SCHOOL CLASSROOM TEACHER" MEANS A CLASSROOM
12 TEACHER HOLDING A STANDARD PROFESSIONAL CERTIFICATE OR AN ADVANCED
13 PROFESSIONAL CERTIFICATE WHO IS EMPLOYED BY A COUNTY BOARD OF
14 EDUCATION AND TEACHES IN A PUBLIC SCHOOL.

15 (B) A DWELLING THAT IS OWNED BY A FIRST-TIME MARYLAND HOME BUYER
16 WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL
17 CLASSROOM TEACHER IS NOT SUBJECT TO THE STATE PROPERTY TAX IF THE
18 DWELLING IS LOCATED IN THE COUNTY WHERE THE FIREFIGHTER, LAW
19 ENFORCEMENT OFFICER, OR PUBLIC SCHOOL CLASSROOM TEACHER IS EMPLOYED.

20 (C) TO QUALIFY FOR THE EXEMPTION UNDER SUBSECTION (B) OF THIS
21 SECTION, A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR PUBLIC SCHOOL
22 CLASSROOM TEACHER SHALL PROVIDE A STATEMENT TO THE DEPARTMENT THAT IS
23 SIGNED UNDER OATH STATING THAT:

24 (1) PRIOR TO THE PURCHASE OF THE INDIVIDUAL'S CURRENT
25 RESIDENCE, THE INDIVIDUAL HAS NEVER OWNED RESIDENTIAL REAL PROPERTY IN
26 THE STATE THAT HAS BEEN THE INDIVIDUAL'S PRINCIPAL RESIDENCE; AND

27 (2) THE RESIDENCE IS OCCUPIED BY THE INDIVIDUAL AS THE
28 INDIVIDUAL'S PRINCIPAL RESIDENCE.

29 9-243.

30 (A) IN THIS SECTION, "DWELLING", "FIRST-TIME MARYLAND HOME BUYER",
31 AND "PUBLIC SCHOOL CLASSROOM TEACHER" HAVE THE MEANINGS STATED IN §
32 7-308 OF THIS ARTICLE.

33 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
34 BODY OF A COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE
35 COUNTY PROPERTY TAX IMPOSED ON A DWELLING OWNED BY A FIRST-TIME
36 MARYLAND HOME BUYER WHO IS A FIREFIGHTER, LAW ENFORCEMENT OFFICER, OR
37 PUBLIC SCHOOL CLASSROOM TEACHER EMPLOYED IN THE COUNTY.

1 (C) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
2 BODY OF A COUNTY MAY PROVIDE BY LAW FOR:

3 (1) THE AMOUNT AND DURATION OF A PROPERTY TAX CREDIT GRANTED
4 UNDER THIS SECTION; AND

5 (2) ANY OTHER PROVISION NECESSARY OR APPROPRIATE TO CARRY OUT
6 THE CREDIT UNDER THIS SECTION.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2006, and shall be applicable to all taxable years beginning after June 30,
9 2007.